

## Internal Revenue Service, Treasury

## § 1.6109-2

following the return period during which the return was presented for signature, the material shall be retained and kept available for inspection or the 3-year period following the close of the later return period in which the return became due. For the definition of "return period" see section 6060(c). If the person subject to the record retention requirement of this paragraph (b) is a corporation or a partnership which is dissolved before completion of the 3-year period, then all persons who under state law are responsible for the winding up of the affairs of the corporation or partnership shall be subject, on behalf of the corporation or partnership, to these record retention requirements until completion of the 3-year period. If state law does not specify any person or persons as responsible for winding up, then, collectively, the directors or general partners shall be subject, on behalf of the corporation or partnership, to the record retention requirements of this paragraph (b). For purposes of the penalty imposed by section 6695(d), such designated persons shall be deemed to be the income tax return preparer and will be jointly and severally liable for each failure.

(c) *Preparer.* For the definition of "income tax return preparer", see section 7701(a)(36) and §3071.7701-15. For purposes of applying this section, in the case of:

(1) An employment arrangement between two or more income tax return preparers, the person who employs (or engages) one or more other preparers to prepare for compensation any return or claim for refund other than for the person shall be considered to be the sole income tax return preparer; and

(2) A partnership arrangement for the preparation of returns and claims for refund, the partnership shall be considered to be the sole income tax return preparer.

(d) *Penalties.* (1) For the civil penalty for failure to furnish a copy of the return or claim for refund to the taxpayers (or nontaxable entity) as required under paragraphs (a) and (c) of this section, see section 6695(a) and §1.6695-(a).

(2) For the civil penalty for failure to retain a copy of the return or claim for refund, or to retain a record as re-

quired under paragraphs (b) and (c) of this section, see section 6695(d) and §1.6695-1(d).

(Sec. 6060(b), Internal Revenue Code of 1954 (90 Stat. 1691, (26 U.S.C. 6060(b))); sec. 7805, Internal Revenue Code of 1954 (68A Stat. 917, (26 U.S.C. 7805)))

[T.D. 7519, 42 FR 59967, Nov. 23, 1977, as amended by T.D. 7640, 44 FR 49452, Aug. 23, 1979; T.D. 7948, 49 FR 8601, Mar. 8, 1984]

### § 1.6109-1 Identifying numbers.

(a) *Information to be furnished after April 15, 1974.* For provisions concerning the requesting and furnishing of identifying numbers with respect to returns, statements, and other documents which must be filed after April 15, 1974, see §301.6109-1 of this chapter (Regulations on Procedure and Administration).

(b) *Information to be furnished before April 15, 1974.* For provisions concerning the requesting and furnishing of identifying numbers with respect to returns, statements, and other documents which must be filed before April 16, 1974, see 26 CFR §1.6109-1 (revised as of April 1, 1973).

[T.D. 7306, 39 FR 9946, Mar. 15, 1974; 39 FR 11080, Mar. 25, 1974]

### § 1.6109-2 Income tax return preparers furnishing identifying numbers for returns or claims for refund filed after December 31, 1999.

(a) *Furnishing identifying number.* (1) Each return of tax, or claim for refund of tax, under subtitle A of the Internal Revenue Code prepared by one or more income tax return preparers must include the identifying number of the preparer required by §1.6695-1(b) to sign the return or claim for refund. In addition, if there is a partnership or employment arrangement between two or more preparers, the identifying number of the partnership or employer must also appear on the return or claim for refund. For the definition of the term "income tax return preparer" (or "preparer") see section 7701(a)(36) and §301.7701-15 of this chapter.